WAR TAX ON DEEDS WILL PUT REALTY VALUES ON RECORD

Brokers Express Divergent Views on Advisability of Publicity Enforced by New Revenue Measure.

A great deal has been said in regard to the advantage and disadvantage of having the price shown in transfers of real estate by the 50-cent internal revenue stamp which, under the new law, must be attached to the deed for every \$500 of egulty which is conveyed. If the property is sold clear, this applies to the whole amount; if there is a mortgage upon it. the tax must be paid upon the selling price less the amount of the mortgage.

In any event, by the examination of the record at the Recorder of Deeds, including that of mortgages, the price paid can early be determined.

CONCEALED PRICES.

For many years many brokers, often under direct Instructions from clients, have avoided putting the consideration or seiling price in the deed, and frequently It has been made a part of the agreement of sale. This practice is not as a general gule designed to mislead anyone: it may come from the reason which has been stated by a prominent West Philadelphia broker, who said in part:

"I believe it should be no more incumbent on a purchaser of real estate to tell what price he paid for it than it is for him to disclose the cost of his clothes or hat. This disclosure of prices often works considerable damage. For instance, a man owning a house in a block of sim-flar dwellings is hard pressed for money and for this or for other reasons sells his house at a figure much below its real value. This will inevitably have no effect on the price which it is possible to obtain for other properties in the block."

Another broker said: "I have always considered the purchase of real estate as much of a private transaction as the burchase of merchandise." Another repurchase of merchandise." Another re-marked: "I have always believed it would be better all round if the real price were published. It would stop, for one thing, the 'faked' prices which are frequently given out and prevent many crooked deals. The mortgages would have a safe guide for investment, something which might have the effect of rendering money for mortgages more plentiful than it is at present." The views of those quoted are entitled

to the greatest consideration.

For many years trust companies, and
as a general rule all persons acting for others in a fiduciary capacity, such as trustee, executor, etc., have insisted upon the true amount at which a property is bought or sold going into the deed.

The office of the Recorder of Deeds is obviously a place where the deed is prop-erly entered as to its date, description, signatures and acknowledgments. If the proper amount was also put in the pro-seeding for today and for the future would be correct and complete.

PRICES AND VALUES.

The price at which a property has been sold is not conclusive in any way as a measure of value of a similar property. even that adjoining. What were the Peasons for the price? Perhaps bank-Puptcy, no money, bad times, many contingencies.

Market value is not a price at which a property can be forced upon the market. One person must want to sell and ancome into accord, one wishing to sell and

A WORD FOR ASSESSORS. Now, in regard to the real estate asmessors. Of course, they are pleased over the possibility of real values being disclosed, as they would have a safe guide to their valuations. For years they have had a great deal to contend with, and in most cases have to be as good judges of

before them.

One man wants his property assessed as high as possible. He is getting mort-sages, and the lender will advance only so per cent. of the assessed value, as if any action of an assessor could add one dollar to the value. Another cannot rent his property for enough to get all the fixed charges paid—often because he will not spend a moderate amount upon it in repairs. He tries his eloquence upon the assessor as a measure of relief. Other cases could be eited. One of the best things to do if the assessment is too high or too low is to go to the ward assessor and make a frank statement. He wants the amount as near right as he can make it when everything is weighed.

Persons trying to buy a whole block

he can make it would a whole block weighed.

Persons trying to buy a whole block of property would find the new law a hardship, and to many it would seem an undue publicity given to private affairs. It would, however, he wonderful how soon the public would adapt itself to the new conditions, and those who have covered up details that should not be covered up would meet with an obstacle to keep them in line and protect those who engage in business with them.

LESSOR.

SENTENCED FOR STEALING

Judge Davis Has Busy Day in Quarter Sessions Court,

Thomas Kes and Dominick Sapple, of East Rittenhouse street, each were sen-tenced by Judge Davis today in Quarter Essions Court to three years in the county prison after pleading guilty to robbing the barber shop of Michael Cal-sarette, 518 East Haines street, on De-cember 1 and stealing razors valued at \$55.

Frank Holsten, who save his address as 1971 North Fandanwood avenue, plended guilty to shoplifting in a Market affect department store on November 18 and was sentenced to six menths in the

and was sentenced to six months in the county prison.

Accused of stealing a bag of caps valued at 50 from Morris Riraisr, we south 5th alliest, on December 2. Albert Merricks, 2. Negro, was sentenced to 13 months in the county prison.

A pleas or gollty was entered today by Matthaw Welsh, 802 Lausdowns seemes, to sealing five recise of morning planues fines from the Matthat Film Company, see Filbert street. He was sentenced to tree plants and sta months in the county areas.

DEALERS AT FOOD SHOW **EXPECT LOWER FRUIT PRICES**

Baltimore Visitors Admire Exhibi-

tion at Terminal Market. A number of delegates from the Lexington Market of Baltimore arrived in this city today. The visitors devoted their time to a study of the Reading Terminal Market, where "Fruit and Vegetable Day" is being celebrated at the annual food exposition now taking

Among the fruit and vegetable displays, which attracted much favorable comment from the out-of-town visitors this morning, were those of David H. Simon, Felix Spatola & Sons, A. M. Repetto and James H. Montgomery. The visitors asked many questions and said that they learned much of value from the Philadel-phia dealers. They agreed that this is an exceptionally good fruit year and pre-dicted that prices will not soar to the height reached during the last few years. In speaking on this point, John Mont-gomery, "one who knows," said:
"It has been a great many years since we have had such favorable reports from

we have had such favorable reports from
the Southern fruit growers, and unless
the crops are spoiled by heavy frosts I
am confident that prices will be low on
all winter fruits. Of course, oranges and
grapefruit are not low as yet, for the
season has not really begun, but within
a month, I believe, the change will be
noticeable, not only in the prices, but
in the quality of the fruit."
There was one dealer in the market

in the quality of the fruit."

There was one dealer in the market that the "old-timers" among the Baltimore delegates knew well by reputation. He is Clarence B. Fow, of Oscar A. Fow & Son, meat dealers. This firm is the oldest of its kind in this city, having been started in 1762 by a great-gr great-grandfather of the present Mr. Fow

DICKENS FELLOWSHIP MEETING William Sterling Battis Will Present

Novelist's Characters. The Dickens Fellowship will hold its monthly meeting at the Hotel Walton tonight and life portrayais of Diokens' characters will be presented by William Sterling Battis. An interesting part of the program will be Mr. Battis' making up in full view of the audience and the rapid changes from one character to

The following will act as hostesses at the meeting; Miss Julia F. Andrews, Miss Lu Dorothy Kleffer, Miss Mary Moyers, Miss Therese C. Meyers, Miss Claire Mulholland, Miss Margnret De Mercier-Panton, Mrs. M. Lee Earley Lippincott, Miss M. Louise Woodward Miss Eleanore Woodward, Miss A. M. Cooper and Miss Mary Shoemaker.

CHARGES AGAINST SULLIVAN Investigation of Minister to Santo Domingo to Be Made by State

Department. WASHINGTON, Dec. 9.—The State De-partment will conduct the investigation into the charges against James M. Sulli-

van, American Minister to Santo Do-mingo, it was announced today. After writing a letter to Secretary of War Garrison instructing him to probe the charges against Sullivan, President Wilson decided that Sullivan, being in the diplomatic service, was under the State Department, and that such an investigation would not properly come with-in the jurisdiction of the War Department.

SENDS THANKS FOR RELIEF British residents in Philadelphia were thanked by the Mayor of Folkestone, England, in a letter just received by offi-cials of the British National Fund and the Fund for the Ald of the Beigian Refugees here, for the large sums of money sent to aid families of British soldiers and sallors and the refusees now in England. Two hundred pounds have been given by the British residents in

this city. The Mayor's letter in part follows:
"We appreciate the kind thoughts and splendid donation of the committee of other want to buy; buyer and seller must British residents in Philadelphia, and I

come into accord, one wishing to sell and another anxious to buy; then a price is made which would have a distinct value.

a fair criterion of similar property. It a price of \$8000 has been ruling in a block for some time and a sale is made of one of the properties at \$5000, it is assumed that the sale is a special one and there are reasons for it. No broker would change his value on that for others, but if it is followed by others and properties appear for sale, then it is a matter to be considered in the value of all.

It is also a fact that land may be near valuable land without being as valuable. The owner may be in contact with rich people and valuable things without being very rich.

A WORD FOR ASSESSORS the extreme, we have been immensely encouraged by the generous financial help which has come to us, not only from other parts of England, but from various other quarters of the globe."

STRUCK BY TROLLEY CAR John Conway, of 3231 North American street, was struck by a trolley car and dragged 15 feet at 18th and Market streets this morning, but escaped serious injury. The man was shielding his face from the human nature as of real estate to know to handle the cases that daily come the car. Physicians at the Hahnemann Before them. bruises,

STEAMSHIP NOTICES

Take this

16 Day trip

20



STORE OPENS SEE A. M. AND CLOSES AT S P. M.

HATS TRIMMED FREE OF CHARGE

Market Double Yellow Trading Stamps With Every 10c Purchase Until Noon AFTER THAT, UNTIL CLOSING TIME, SINGLE STAMPS Eighth

\$2.50 SPANISH LACE SCARPS, \$1.50. SI SETS, 50c and 5Dc. HIDDY TIES—corded edge, 50c and BEAUTIFUL SCARPS, 80c, 81, 8136 75c ORIENTAL LACE COLLARS, 50c

SI GUIMPEN, 60c and 75c. RUFFS FOR NECK, SI, \$1.50, \$2 and \$2.25. FIRST FLOOR, NORTH

Sale of 50c Collar 29c

and Cuff Sets....

ONLY 13 MORE SHOPPING DAYS UNTIL CHRISTMAS WE ARE READY FOR MIDWINTER AS WELL AS THE BUSY CHRISTMAS SEASON

LUXURIOUS FOX FURS



An Appropriate Gift

\$2 Umbrellas, \$1.25

Men's and Women's

26- and 28-inch Sizes

These are of union taffeta—silk-and-linen. Have silk case and tassel. Extra special value at \$1.25.

MARKET STREET FRONT

They Are Foremost in the Fashions of Every Year. This Special Sale Offers Extraordinary Saviogs. Include single and double animal effect neck-pleces; some fur on both sides. Also new-style bol-ster pillow, semi-barrel and rug-shape muffs; trim-med with head and tail.

BLACK FOX SETS *22.50 | \$50 | *39.75 *29.75 *55 *42.50 *32.50 SETS..... SETS....

Red Fox Sets-Beautiful Shade of American Skins *19.75 | \$40 | \$29.75 | \$35 | \$22.50 | \$50 | \$39.75

VALUE.... *100 WHITE FOX *77.50 807.50 BLUE-DYED \$74.50 Other Special Values in Fine Fur Sets

\$25 BRUSSELS LYNX \$16.50 \$12 to \$16.50 LYNX MUFFS \$7.50 to \$10.75

Their daintiness alone would tempt one

to buy. Our low prices will help you to appropriately and economically sup-

Men's 25c Hand- 18c

Six for \$1.

All pure linen handkerchiefs with

WOMEN'S HANDKERCHIEFS

Regularly \$1.50, \$1

Women's 19c Handkerchiefs, 15c

Colored borders; some with scalloped edges, and one corner embroidered to match borders.

Women's 50c Handkerchiefs, 25c

All pure linen, in sheer and heavy linen. Script and block initials.

Children's Novelty Handkerchiefs,

Regularly \$1— 75c

Men's 18c Japonette

Men's 50c Handkerchiefs, 39c

Haif Dozen, \$2.25 All pure linen in regular and extra large size; all width hems.

Women's 39c Handkerchiefs, 25c

All purs linen. One corner embroid ered; some with next lace edges.
FIRST FLOOR, NORTH

Handkerchiefs, 12½c With silk-embroidered initials.

colored borders and silk embroid-figures.

ply many a gift need.

block initials.

kerchiefs

8135 DYED BLUE \$97.50 FOX SET 842.50

840 PONY COATS..... \$25 875 FRENCH SEAL 859.75 COATS SIGN HUDSON SEAL \$79.75 COATS SECOND FLOOR

\$1.50 and \$2 La Vallieres,

98c and \$1.49

Beautiful sterling silver pendants set with rhinestones; also rhinestone

with pearl drops. All on sterling

Men's \$1.50 to \$7 Chains,

98c to \$4.98

Gold filled; various link or rope effects; laps, Waldemar and single or

Cuff Links, 50c and 98c

\$3 and \$4 Ring Mesh Bags, \$1.98 and \$2.98

Santa Claus

Is Here Surrounded by Thousands of Toys

Together with all the newest and most besutiful dolls and books and games to please a child, and, best of all, the prices never were lower than they are here. SWINGING SHOOFLY, \$3.25. AUTOMOBILES, \$4.75, \$6.25 to \$14.88. CHILD'S PLAT-TOP DESK AND CHAIR COMPLETE, \$3.25.

TUNNELS, 25c, 50c, 81 to \$2.75. STATIONS, \$1, \$2 to \$6. BRIDGES for electric and mechanical trains, 50c, 75c, 81 to \$2.50.

POST CARD PROJECTORS, 25c. IRON TOYS of every description, 25c, 50c, IVES MECHANICAL TRAIN SETS, 75c, 81, 81,25 to 87.

ELECTRIC TRAIN SET, 98c, \$1.25, \$1.98 to \$25, STEAM ENGINES, 40c, 08c, \$1.40, \$1.08 to \$7.08. AMERICAN HUNTER-n real abooting game, equipped with harmless cork ammunition, \$1.

BOWLINGO' A interesting game for boys and girls, 0Sc. ROLY POLY DOLLS, 25c. 49c and 98c. MECHANICAL TOYS, full assortment, 25c, 49c, 98c to \$2.25. FOURTH FLOOR

Jewelry and Silverware Reign Supreme

The Lowest Prices in This Whole City

rubies, sapphires, etc. All nicely boxed. One Pictured.

lish or Roman finish.

Men's \$6.50 to \$12.50

Signet Rings, \$4.98 to \$9.98

Plain or engraved designs; Eng-

\$9.50 to \$30 Bracelets,

\$6.75 to \$24.98

\$1.50 to \$7 Tie Clasps,

98c to \$4.98

Circle Brooches, \$2.25 to \$4.98 TRAYS ...

\$1.50 Circle Brooches, 98c

Sterling silver, gold plated, with rhinestones or pearls, also in combinations of

Solid gold friendship circles in va-rious designs engravings or engine turned. Various sizes.

Plain polished with bead and fanc borders; also new pierced designs. 83.75 to 88.50 \$2 25 to \$6

Everybody Likes Slippers

The Gift that is Always Appreciated And no matter what kind you want, from grandpa' tots, you'll find the best kinds here.

MEN'S SLIPPERS, ROMEOS, OPERAS AND **EVERETTS** \$1.50 SLIPPERS. 98c SLIPPERS.

WOMEN'S AND CHILDREN'S FELT JULIETS Ribbon- and Fur-Trimmed 82 VALUES (sizes 3 \$1.49 \$1.25 VALUES (sizes 816 to 89c

81.50 KINDS (sizes 11% 98c to 2), (2% to 8)...... 98c \$1 VALUES (sizes 6 to 8) ..

"COMFY" SLIPPERS Various colors, with padded soles. Women's, misses' and children's, in-cluding Puss in the Boot, Soldier Boy and others.

INFANT'S \$2 WHITE **BUCKSKIN SHOES, \$1.50** Genuine white buckskin; plain toe and hand-turned white oak soles. Sizes 1 to 5.

SILVERWARE SPECIALS

\$2.50 to \$12 QUADRUPLE-PLATED PIECES \$1.98 to \$8.50

Including bonbon baskets, nut bowls,

81.50 to 87 BREAD 98° to \$5.50

Plain polished with bead and fancy

83.75 to \$8.50 Baking Dishes \$3.25 to \$6.98

Quadruple-plated, satin or polished

silver finish, plain, engraved and new plerced designs.

\$1.50 to \$10 QUADRUPLE-PLATED

SHAVING STANDS; and also CUPS AND BRUSHES..... 98c to \$7.98

Shaving stands complete with mir-

Shaving cups and brushes in leather-

trays, etc. New pierced designs.

HAND-KNITTED SLIPPERS Lamb's wool insoles: various colors and combinations. WOMEN'S \$1.50 VALUE 98c 89c 79c

Patent coltskin, dull gun-metal, brown kldskin; button style; "Tre-drite" lasts. Sizes 11½ to 2. BIG GIRLS' \$2 TO \$2.50 SHOES, \$1.65

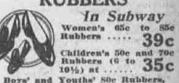
MISSES' \$2 SHOES, \$1.59

sizes 5 to 11) ..

Various leathers, button and Blucher styles; low heels. Sizes 21/2 to 6 in CHILDREN'S \$1.75 & \$2

SHOES, \$1.39
Patent coltskin, gun-metal, brown kidskin; button style; made on "Tredrite" last. Sizes 8½ to 11.
FIRST FLOOR, NORTH

RUBBERS



Boys' and Youths' 80c Itubbers, 45c and 40c Men's \$1.50 Arctics..... Q8 Men's \$1 Rubbers 59c

Men's \$4.50 Storm King \$3.89 and Hip Boots. S2.98 Boots are fleece and fusion lined.

Sale of Women's \$6 \$4.98 Shaker Sweaters

Wanted plain weave, finished with large shawl collar, knitted-in pockets and hemmed bottom. Sizes 36 to 44 inches. Colors are navy, marcon, old rose, white, etc.

\$2 GOLF VESTS, \$1.49 Women's pure wool heavy fancy weave vests double-breasted effect, finished with pearl buttons. Sizes 36 to 44 inches. Come in white, oxford, black fans. to 44 inches. C SECOND FLOOR

Sale of Toilet Articles, Smoking Sets and Shaving Goods

\$7.50 Toilet \$5 Sets Three pieces; silver-plated; extra-large size mirror.

RECEIVERS—French AQC SLES, pint size 89 49 \$1.50 FRENCH IVORY 98° CLOCKS 98
CLOCKS 98
CLOCKS 98
COUND NICKEL SHAVING CELLULOID MIRROR 59
CENTRAL SHAVING 59
CELLULOID MIRROR complete

CIGAR CUTTERS
Light weight; ster- \$2.25
ling silver....... \$2.25 PIPES \$1.49 CHINA SHAV- 25° 4 45° FIRST FLOOR, SOUTH

MIRROR AND \$1.39 RACKS, large 25° to 98° \$2.75 VACUUM BOT- \$1.75

soft or stiff cuffs.

The music of the world at Christmas and all the year, and for years and years, is ready at your hand when you

Own a Victrola We have outfits that have been specially assembled for Christmas Gift giving. One of these is our

German silver; kid lined; fancy finish; plain or fancy designs.

Various shapes; Roman or English for, brush and cup. Shaving cups and brush states of the finish; plain or fancy designs.

Gold filled; plain, Roman or English finish: also engraved designs. For ing. Safety guards.

VICTROLA IX \$75 OUTFIT AT

A Victrola IX at \$50, a \$30 genuine Pooley Cabinet at \$16 and twelve ten-inch double-faced records of your own selection at \$9—making the entire outfit only \$75.

\$1.25 a Week or \$5 a Month Pays for It No trading stamps with Victrolas or records. SECOND FLOOR

GIFTS of LEATHER \$5 Cowhide Traveling Bags..... \$3.89

Nicely lined, heavy protected corners, strongly made throughout. Sizes 18 to 18 inches.

\$2 Hand Bags \$1.49 Genuine Morocco leather, nicely lined, fitted with purse and mirror. In newest styles; gilt, gun-metal or nickel frames.

\$1.25 to \$3 Shopping Bags, 98c to \$1.98 Of soft kidskin, nicely lined large sizes; finished with silk cord draw string.

\$1.50 Party Boxes, 98c Of long grain leather, nicely lined in silk, four or five fit-

FIRST FLOOR, 8TH ST. SIDE

Children's Fancy Bags, 49c \$3 Envelope Pocket Books, \$2.25

Beautiful bags of ecrase leather; envelope shape. \$2 Opera Bags, \$1.49

Leather covered, prettily lined in all shades, with mirror on bottom.

Special Sale of Hosiery OFFERING SOME REMARKABLE VALUES Women's \$1.75 Silk Stockings, \$1.35

Ingrain, pure thread black silk stockings in some famous brands, including "Onyx" and "Kayser." In all silk or with cotton soles and Women's 75c Silk Boot 49c Stockings, Special at . . . Full-fashioned silk boot; have high-spliced heel louble sole and reinforced garter tops. Black, white and wanted shades. Women's 25c Stockings, 18c Medium and lightweight cotton; have extra spliced toe and heel, reinforced garter tops black only. Also tan and white in lightweigh lisle, together with the knit-to-fit Burson brane

stockings. Three pairs 5 Infants' and Children's 50c Thread-Silk Stockings, 35c

Have double toe and heel; black, white, pink and sky. Sizes 414 to 514. Three pairs for \$1. Women's \$1 and \$1.25 Silk Stockings, 75c Pure thread silk: double cotton soles high-spliced heels, cotton garter tops. Black, white and colors; also some with ambroid-ered insteps. FIRST FLOOR, SOUTH

that your shopping list tells you to buy, can be purchased here tomorrow, for much less than the usual price.

Women's \$1.50 Gloves \$1 Two-clasp French kid, black, white and

Women's \$2 Gloves . . . \$1.50 Finest real kid gloves, with Paris point and flat backs; plque and round sewn; black, white and colors; self and contrasting backs.

Children's \$1 Gloves, 75c Lined kid, one-clasp style, in tan shades. Women's Chamoisette Gloves, 50c Men's \$1.50 Gloves, \$1.25

Cape kinds in tan shades; B. X. M. sawn; spear and Paris point backs.
FIRST PLOOR, EIGHTH ST. SIDE.

Those Gloves Holiday Sporting Goods at Price Savings \$25 Postal Bicycles, \$17 WITHOUT a doubt the best bicycle value in the city. Thoroughly up-to-date in equipment, every part of finest material and construction. Complete with mud guards and high-evade tires, fully guaranteed for a year.

Coaster brake, \$3.50 extra. Boys' \$25 Bicycles, \$20 Complete with Coaster Brake.

These are for boys up to 12 years old—fully equipped with latest style handle bars, easy saddle and guar-

Men's \$3 to \$5 Coat Sweaters, \$2 A clearance! Every size in lot, but not all colors in cach size.

Children's \$2 Sweaters, 65c Small lot for children of 4 to 8 years. Come in oxford gray, with pockets.

\$2,50 Roller Skates, \$1.49 Boys' School Sweaters, 98c Splendid, warm and Serviceable, All colors, with pockets.

Christmas Gifts of Cut Glass



ach size; floral \$2.25 c mitre cutting 2.25







SATS SUGAR AND DISHES SECTION OF SURE AND DISHES SECTION OF SECTIO MAIN ARCADE AND mittee outting . 2.25



\$10 Gas

Portable



Gifts of THE PRACTICAL SORT Specials



Coffee

Perculator,

\$5

THIRD PLOOR IN OUR BID RESTAURANT—BEST OF EVER LYBING AT LOWEST PRICES—FIFTH FLOOR ______ LIT EDG.